

## **Reporting Fraud, Waste, and Abuse**

THEC and TSAC employees are encouraged to report known or suspected dishonest acts by employees, outside contractors, vendors, or others.

### **What Should I Report?**

Dishonest acts, either known or suspected, should be reported, including but not limited to:

- Theft or misappropriation of funds, supplies, property, or other state resources
- Forgery or inappropriate alteration of documents
- Unauthorized alteration or manipulation of computer files
- Improper and wasteful activities
- Falsification of reports to management or external agencies
- Pursuit of a benefit or advantage in violation of THEC's or TSAC's conflict of interest policy
- Authorizing or receiving compensation for hours not worked
- Violation of THEC or TSAC policies and procedures
- Employees who are not at work and not requesting leave status

### **Think Before You Speak**

Before making allegations of dishonesty, be reasonably certain of any claims. Such allegations can seriously and negatively impact the accused individual's life and adversely affect the working environment.

### **Reporting Options**

Several options are available to all THEC and TSAC employees for reporting known or suspected improper acts. You may report your concerns to:

The Executive Director: [Dr. Richard G. Rhoda](#) (615) 741-7562

The Internal Auditor: [Ms. Ann Collett](#) (615) 253-7463

The Audit Committee  
Members: [Ms. Deborah Cole](#)  
[Mr. Jack Murrah](#)  
[Mr. Clay Petrey](#)  
[Mr. Claude Pressnell](#)  
[Mr. Robert White](#)  
[Ms. Katie Winchester](#), Chair (731) 287-4251

State Audit's Hotline for Fraud, Waste, and Abuse 1-800-232-5454

### **Investigations**

The Internal Auditor and Audit Committee's objectives include verifying the facts, maintaining objectivity and confidentiality, determining responsibility, and recommending corrective actions to ensure that similar actions do not occur in the future.

### **Protection Under State Law**

As the Internal Auditor or the Audit Committee investigates allegations of dishonesty, the reporting individual's confidentiality is protected under state law unless a court action requires disclosure. Also, discrimination or retaliation is prohibited against a THEC or TSAC employee who reports allegations of dishonest acts.